possible to use the state income taxes to effect the much needed, really substantial readjustment of the burden of state and local taxes. Therefore, be it

Resolved by the Assembly, the Senate concurring, That the legislature of Wisconsin hereby respectfully memorializes the Congress of the United States to amend the federal income tax law so as to give credit to income taxes paid to the state as an offset against federal income taxes assessed against the same taxpayer, similar to the credit now allowed under the federal inheritance tax law for inheritance taxes paid to the states. Be it further

Resolved, That properly attested copies of this resolution be submitted to both houses of the Congress of the United States and to each Wisconsin member thereof.

[Jt. Res. No. 10, S.]

[Published March 11, 1931.]

No. 31, 1931.

## JOINT RESOLUTION

To amend the constitution by adding thereto Section 11 of Article VIII, relating to the generation and distribution of light, heat, and power.

Resolved by the Senate, the Assembly concurring, That the constitution be amended by adding thereto section 11 of article VIII to read: (Article VIII) Section 11. For the purpose of promoting the wider use of light, heat, and power in the home and on the farm, and for the purpose of encouraging industrial development, the state and state utility corporations herein provided for may engage directly and indirectly in the production, transmission, distribution, purchase, and sale of light, heat, power, artificial energy, electricity, gas, and by-products thereof, or any such activity or any combination of such activities, and all operations incident thereto, and shall have all powers useful in the conduct of such activities, including the power to acquire by condemnation any and all kinds of property; and may furnish all manner of service, advice, and counsel relating to such activities, to persons

and corporations, including municipal corporations. The legislature may, to carry out and aid in carrying out the activities herein provided for, provide by special or general laws for the creation of state utility corporations which must be controlled and directed, through stock ownership or otherwise, by the state or subdivisions thereof, and which may be granted any powers which the legislature may deem appropriate. The legislature may provide for acquisition by the state and its subdivisions, or any of them, of stocks or other securities of such state utility corporations, or any other corporations engaged in the activities herein named. To carry out the provisions of this section the state may issue its obligations, payable from any source of revenue, but only when the issuance of such obligations and the means of payment thereof have been approved by a majority of the electors voting thereon in a referendum.

This section shall be construed liberally, and the power of the state and state utility corporations to engage in, and provide funds and pledge credit for the conduct of, the activities herein provided for, shall not be limited by any other provisions of this article.

Resolved, That the foregoing amendment be and is hereby referred to the legislature to be chosen at the next general election and that it shall be published for three months preceding such election.

[Jt. Res. No. 29, S.]

[Deposited March 10, 1931.]

No. 32, 1931.

## JOINT RESOLUTION

Relating to the votes of the Wisconsin members of the house of representatives on the Hawley manufacturers' tariff bill.

WHEREAS, The plight of American agriculture, evidenced by the enormous deflation in the value of farm property and the staggering increase in farm mortgage indebtedness, together with ever increasing tax levies on farm property, has resulted in an en-